

Form F-66 (IA-2) (6-30-2016)		<div style="text-align: center;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; margin-top: 20px;"> <b>16209200400000</b>  <b>CITY OF KALONA</b>  <b>BOX 1213</b>  <b>KALONA, IA 52247</b> </div>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		(Please correct any error in name, address, and ZIP Code)	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	857,875		857,875	832,823
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	857,875		857,875	832,823
Delinquent property taxes	0		0	
TIF revenues	304,997		304,997	294,600
Other city taxes	282,254	0	282,254	279,299
Licenses and permits	12,650	1,300	13,950	14,500
Use of money and property	25,844	957	26,801	25,550
Intergovernmental	544,404	0	544,404	590,745
Charges for fees and service	107,835	785,952	893,787	896,126
Special assessments	0	0	0	
Miscellaneous	167,870	0	167,870	174,352
Other financing sources	408,394	244,365	652,759	241,144
<b>Total revenues and other sources</b>	2,712,123	1,032,574	3,744,697	3,349,139
<b>Expenditures and Other Financing Uses</b>				
Public safety	185,463	0	185,463	190,848
Public works	392,236	0	392,236	458,538
Health and social services	0	0	0	
Culture and recreation	469,279	0	469,279	533,813
Community and economic development	384,180	0	384,180	580,097
General government	227,667	0	227,667	430,227
Debt service	249,305	0	249,305	249,305
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	1,908,130	0	1,908,130	2,442,828
Business type activities	0	806,090	806,090	857,315
<b>Total ALL expenditures</b>	1,908,130	806,090	2,714,220	3,300,143
Other financing uses, including transfers out	388,594	135,922	524,516	237,200
<b>Total ALL expenditures/And other financing uses</b>	2,296,724	942,012	3,238,736	3,537,343
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	415,399	90,562	505,961	-188,204
Beginning fund balance July 1, 2015	1,852,490	984,320	2,836,810	
Ending fund balance June 30, 2016	2,267,889	1,074,882	3,342,771	-188,204
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 3,466,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 8,107,416	

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/10/2016	<input checked="checked" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Area Code	Number	Extension
KAREN CHRISTNER		319	656-2310	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/7/2016	

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF KALONA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	745,660	99,888		12,327			857,875			857,875	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	745,660	99,888		12,327	0		857,875		T01	857,875	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	745,660	99,888		12,327	0	0	857,875			857,875	6					
7	<b>TIF revenues</b>			304,997				304,997		T01	304,997	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes	21,448	1,677		185			23,310		T15	23,310	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		258,944					258,944		T09	258,944	14					
15	<b>TOTAL OTHER CITY TAXES</b>	21,448	260,621	0	185	0	0	282,254	0		282,254	15					
16	<b>Section B - LICENSES AND PERMITS</b>	12,650						12,650	1,300	T29	13,950	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	4,360			34			4,394	957	U20	5,351	18					
19	Rents and royalties	13,715						13,715		U40	13,715	19					
20	Other miscellaneous use of money and property	7,735						7,735		U20	7,735	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	25,810	0	0	34	0	0	25,844	957		26,801	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32	FEMA Reimbursement	3,136						3,136			3,136	32					
33	<b>Total Federal grants and reimbursements</b>	3,136	0	0	0	0	0	3,136	0		3,136	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KALONA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		292,018					292,018		C46	292,018	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources	109,680						109,680		C89	109,680	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	109,680	292,018	0	0	0	0	401,698	0		401,698	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	51,572						51,572			51,572	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	WCRF Grant - Park	20,000						20,000		D89	20,000	67				
68	WCRF Grant - Rec	59,574						59,574			59,574	68				
69	WCRF Grant - Library	8,424						8,424			8,424	69				
70	Total local grants and reimbursements	139,570	0	0	0	0	0	139,570	0		139,570	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	252,386	292,018	0	0	0	0	544,404	0		544,404	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	342,602	A91	342,602	73				
74	Sewer							0	344,682	A80	344,682	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	57,004	A81	57,004	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KALONA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	41,664	A80	41,664	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	9,397						9,397		A03	9,397	98		
99	Library charges	34,405						34,405		A89	34,405	99		
100	Park, recreation, and cultural charges	63,607						63,607		A61	63,607	100		
101	Animal control charges	276						276		A89	276	101		
102	Other charges - Specify							0			0	102		
103	Zoning/Subdivision fees	150						150			150	103		
104	TOTAL CHARGES FOR SERVICE	107,835	0	0	0	0	0	107,835	785,952		893,787	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions							0		U99	0	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	443						443		U11	443	110		
111	Fines	271						271		U30	271	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Watershed Project	19,289						19,289			19,289	114		
115	Library Memorial Fund	2,224						2,224			2,224	115		
116	Concession	6,874						6,874			6,874	116		
117	Harvest Hill Retention Basin	900						900			900	117		
118	WCRF Funds	137,869						137,869			137,869	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	167,870	0	0	0	0	0	167,870	0		167,870	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KALONA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,333,659	652,527	304,997	12,546	0	0	2,303,729	788,209		3,091,938	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	128,243	NR	128,243	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans	171,194			237,200			408,394	116,122		524,516	127	
128	Internal TIF loans and transfers in							0			0	128	
129	Transfers							0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	171,194	0	0	237,200	0	0	408,394	244,365		652,759	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,504,853	652,527	304,997	249,746	0	0	2,712,123	1,032,574		3,744,697	132	
133												133	
134	Beginning fund balance July 1, 2015	818,751	474,029	180,731	99,442	279,537		1,852,490	984,320		2,836,810	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,323,604	1,126,556	485,728	349,188	279,537	0	4,564,613	2,016,894		6,581,507	136	
137												137	
138												138	
139												139	
140												140	
141												141	
142												142	
143												143	
144												144	
145												145	
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157												157	
158												158	
159												159	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF KALONA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	79,724						79,724		E62	79,724	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	3,781						3,781		E89	3,781	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	27,186						27,186		E24	27,186	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	10,134						10,134		E32	10,134	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	376						376		E66	376	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	64,262						64,262		E89	64,262	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	185,463	0		0	0	0	185,463			185,463	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KALONA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	128,968	231,711					360,679		E44	360,679	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	31,557						31,557		E44	31,557	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	160,525	231,711		0	0	0	392,236			392,236	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KALONA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF KALONA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	206,565	37,019					243,584		E52	243,584	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	32,131						32,131		E61	32,131	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	116,425	6,013					122,438		E61	122,438	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,758						4,758		E03	4,758	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	64,340	2,028					66,368		E61	66,368	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	424,219	45,060		0	0	0	469,279			469,279	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	67,108	93,165	223,907				384,180		E89	384,180	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	67,108	93,165	223,907	0	0	0	384,180			384,180	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KALONA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	50,518	16,279					66,797		E29	66,797	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,355						2,355		E25	2,355	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	44,771						44,771		E31	44,771	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	113,744						113,744		E89	113,744	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	211,388	16,279	0	0	0	0	227,667			227,667	176
177	Section G — DEBT SERVICE				249,305			249,305			249,305	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	249,305	0	0	249,305			249,305	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,048,703	386,215	223,907	249,305	0	0	1,908,130			1,908,130	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KALONA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							264,701	E91		264,701	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							172,078	E80		172,078	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation							51,169	E81		51,169	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation							3,080	E80		3,080	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KALONA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								222,609		222,609	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247	Sewer Project (Force Main)								92,453		92,453	247
248	SRF Storm Drainage Project										0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								806,090		806,090	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,048,703	386,215	223,907	249,305	0	0	1,908,130	806,090		2,714,220	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	242,394	146,200					388,594	135,922		524,516	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	242,394	146,200	0	0	0	0	388,594	135,922		524,516	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,291,097	532,415	223,907	249,305	0	0	2,296,724	942,012		3,238,736	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,032,507	594,141	261,821	99,883	279,537		2,267,889			2,267,889	267
268	Total Governmental	1,032,507	594,141	261,821	99,883	279,537	0	2,267,889			2,267,889	268
269	Proprietary								1,074,882		1,074,882	269
270	Total ending fund balance June 30, 2016	1,032,507	594,141	261,821	99,883	279,537	0	2,267,889	1,074,882		3,342,771	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,323,604	1,126,556	485,728	349,188	279,537	0	4,564,613	2,016,894		6,581,507	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right">CITY OF KALONA</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z00 \$		530,755	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 559,000	29U \$	39U \$ 55,000	49U \$ 504,000	49U \$	49U \$	49U \$	I91 \$ 9,782	
2. Sewer utility	19U 2,384,000	29U	39U 102,000	49U 2,282,000	49U	49U	49U	I89 55,826	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Library	19U 750,000	29U	39U 70,000	49U 680,000	49U	49U	49U	I89 17,105	
10. Downtown	19U 160,000	29U	39U 160,000	49U 0	49U	49U	49U	I89 2,200	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	3,853,000	0	387,000	3,466,000	0	0	0	84,913	

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	162,148,313	x .05 = \$	8,107,416

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$		2,358,452	2,358,452
	REMARKS				
					V98